

SECOND REGULAR SESSION

HOUSE BILL NO. 2795

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HOVIS.

5697H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal sections 67.782, 67.783, and 67.785, RSMo, and to enact in lieu thereof three new sections relating to sales taxes.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Sections 67.782, 67.783, and 67.785, RSMo, are repealed and three new sections enacted in lieu thereof, to be known as sections 67.782, 67.783, and 67.785, to read as follows:

67.782. 1. **Pursuant to this section:**

(1) Any county ~~[of the third class having a population of]~~ **with** more than ~~[ten thousand and less than fifteen thousand and]~~ **nine thousand nine hundred but fewer than eleven thousand inhabitants and with a county seat with more than one thousand but fewer than one thousand five hundred inhabitants; or**

(2) Any county ~~[of the second class having a population of]~~ **with** more than ~~[fifty-eight thousand and less than seventy thousand adjacent to such third class county, both counties making up the same judicial circuit,]~~ **eighty thousand but fewer than one hundred thousand inhabitants and with a county seat with more than thirteen thousand but fewer than seventeen thousand inhabitants**

may ~~[jointly]~~ impose a sales tax ~~[throughout each of their respective counties]~~ for public recreational purposes including the financing, acquisition, construction, operation, and maintenance of recreational projects and programs, but the sales taxes authorized by this section shall not become effective unless the governing body of ~~[each]~~ such county submits to

EXPLANATION — Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

16 the voters ~~[of their respective counties]~~ a proposal to authorize ~~[the counties to impose]~~ the
17 sales tax.

18 2. The ballot of submission shall be in substantially the following form:

19 Shall the County of _____ impose a sales tax of _____ percent ~~[in~~
20 ~~conjunction with the county of _____]~~ for the purpose of funding the
21 financing, acquisition, construction, operation, and maintenance of
22 recreational projects and programs, including the acquisition of land
23 for such purposes?

24 ☐ Yes

☐ No

25
26 If a ~~[separate]~~ majority of the votes cast on the proposal by the qualified voters voting thereon
27 ~~[in each county]~~ are in favor of the proposal, ~~[then]~~ the tax shall be in effect ~~[in both~~
28 ~~counties]~~. If a majority of the votes cast by the qualified voters voting thereon ~~[in either~~
29 ~~county]~~ are opposed to the proposal, ~~[then]~~ the governing body of ~~[neither]~~ the county shall
30 **not** have power to impose the sales tax ~~[authorized by this section]~~ unless or until the
31 ~~[governing body of the county that has not approved the tax shall]~~ **proposal is** again ~~[have]~~
32 submitted ~~[another proposal to authorize the governing body to impose the tax,]~~ and the
33 proposal is approved by a majority of the qualified voters voting thereon in that county.

34 3. The sales tax may be imposed at a rate of one percent on the receipts from the sale
35 at retail of all tangible personal property or taxable service at retail within the county adopting
36 such tax, if such property and services are subject to taxation by the state of Missouri under
37 the provisions of sections 144.010 to 144.525.

38 4. All sales taxes collected by the director of revenue under this section on behalf of
39 any county, less one percent for the cost of collection, which shall be deposited in the state's
40 general revenue fund after payment of premiums for surety bonds as provided in section
41 32.087, shall be deposited with the state treasurer in a special trust fund, which is hereby
42 created, to be known as the "County Recreation Sales Tax Trust Fund". The moneys in the
43 county recreation sales tax trust fund shall not be deemed to be state funds and shall not be
44 commingled with any funds of the state. The director of revenue shall keep accurate records
45 of the amount of money in the trust fund which was collected in each county imposing a sales
46 tax under this section, and the records shall be open to the inspection of officers of each
47 county and the general public. Not later than the tenth day of each month, the director of
48 revenue shall distribute all moneys deposited in the trust fund during the preceding month by
49 distributing to the county treasurer, or such other officer as may be designated by the county
50 ordinance or order, of each county imposing the tax authorized by this section, the sum, as
51 certified by the director of revenue, due the county.

52 5. The director of revenue may authorize the state treasurer to make refunds from the
53 amounts in the trust fund and credited to any county for erroneous payments and
54 overpayments made, and may redeem dishonored checks and drafts deposited to the credit of
55 such counties. Each county shall notify the director of revenue at least ninety days prior to
56 the effective date of the expiration of the sales tax authorized by this section and the director
57 of revenue may order retention in the trust fund, for a period of one year, of two percent of the
58 amount collected after receipt of such notice to cover possible refunds or overpayment of
59 such tax and to redeem dishonored checks and drafts deposited to the credit of such accounts.
60 After one year has elapsed after the date of expiration of the tax authorized by this section in
61 such county, the director of revenue shall remit the balance in the account to the county and
62 close the account of that county. The director of revenue shall notify each county of each
63 instance of any amount refunded or any check redeemed from receipts due the county.

64 6. The tax authorized by this section may be imposed, in accordance with this section,
65 by a county in addition to or in lieu of the tax authorized by sections 67.750 to 67.780.

66 7. Any county imposing a sales tax pursuant to the provisions of this section may
67 contract with the authority of any other county or with any city or political subdivision for the
68 financing, acquisition, operation, construction, maintenance, or utilization of any recreation
69 facility or project or program funded in whole or in part from revenues derived from the tax
70 levied pursuant to the provisions of this section.

71 8. The sales tax imposed pursuant to the provisions of this section shall expire
72 twenty-five years from the effective date thereof unless an extension of the tax is submitted to
73 and approved by the voters in each county in the manner provided in this section. Each
74 extension of the sales tax shall be for a period of ten years.

75 9. The governing body of each of the counties imposing a sales tax under the
76 provisions of this section may cooperate with the governing body of any county or other
77 political subdivision of this state in carrying out the provisions of this section, and may
78 establish and conduct jointly a system of public recreation. The respective governing bodies
79 administering programs jointly may provide by agreement among themselves for all matters
80 connected with the programs and determine what items of cost and expense shall be paid by
81 each.

82 10. The provisions of this section shall not in any way repeal, affect or limit the
83 powers granted to any county to establish, maintain and conduct parks and other recreational
84 grounds for public recreation.

85 11. Except as modified in this section, all provisions of sections 32.085 and 32.087
86 shall apply to the tax imposed under this section.

2 67.783. 1. There is hereby created within ~~[any county of the third class having a~~
~~population of more than ten thousand and less than fifteen thousand and any county of the~~

3 ~~second class having a population of more than fifty eight thousand and less than seventy~~
4 ~~thousand adjacent to such third class county, both counties making up the same judicial~~
5 ~~circuit,]~~ **the counties described under subsection 1 of section 67.782** a joint county
6 recreational lake authority, which shall be a body corporate and politic and a political
7 subdivision of this state.

8 2. Subject to the limitations in section 67.788, the authority may exercise its powers
9 over the reservoir area encompassing any recreational lake and within five thousand feet of
10 the conservation storage level of any recreational lake constructed or to be constructed by the
11 authority pursuant to sections 67.781 to 67.790.

12 3. It shall be the purpose of each authority to promote the general welfare, to promote
13 recreation and to encourage private capital investment through the construction, operation,
14 and maintenance of a recreational lake and related improvements to be located [~~jointly in the~~
15 ~~second class county and the third class county]~~ **in the counties described under subsection**
16 **1 of section 67.782.**

17 4. The income of the authority and all property at any time owned by the authority
18 shall be exempt from all taxation or any assessments whatsoever to the state or of any
19 political subdivision, municipality or other governmental agency thereof.

20 5. No county in which an authority is organized shall be held liable in connection
21 with the construction, operation or maintenance of any project or program undertaken
22 pursuant to sections 67.781 to 67.790, including any actions taken by the authority in
23 connection with any project or program undertaken pursuant to sections 67.781 to 67.790.

67.785. 1. The authority shall consist of nine members, appointed or elected as
2 follows:

3 (1) Within thirty days after approval by the voters of the sales tax authorized in
4 section 67.782, the county commission of [~~the second class]~~ **a county described under**
5 **subdivision (2) of subsection 1 of section 67.782** shall initially appoint six members to the
6 authority, with the terms of **members staggered such that the term of** two members [~~each~~
7 ~~expiring on December 31, 1992, December 31, 1994, and December 31, 1996]~~ **expires on**
8 **December thirty-first of each even-numbered year.** The county commission of [~~the third~~
9 ~~class]~~ **a county described under subdivision (1) of subsection 1 of section 67.782** shall
10 initially appoint three members to the authority, with the terms of **members staggered such**
11 **that the term of** one member [~~each expiring on December 31, 1992, December 31, 1994, and~~
12 ~~December 31, 1996]~~ **expires on December thirty-first of each even-numbered year;**

13 (2) As the term of each initial member expires, new members shall be elected from
14 each county. Each elected member shall serve a six-year term and until his **or her** successor
15 is duly elected and qualified.

16 2. A person, to be qualified to serve as a member, shall be a voter of the state for more
17 than five years prior to his **or her** election or appointment, shall be a resident in the county
18 which he **or she** will represent for more than five years and shall be over the age of twenty-
19 five years. If any member moves outside the county from which he **or she** was appointed or
20 elected, his **or her** seat shall be deemed vacant and a new member shall be appointed by the
21 county commission of such county to complete his **or her** unexpired term.

22 3. A person desiring to become a candidate for the authority shall pay the sum of five
23 dollars as a filing fee to the treasurer of the county in which he **or she** resides, and shall file
24 with the election authority a statement under oath that he **or she** possesses all of the
25 qualifications set out in sections 67.781 to 67.790 for a member of the authority. Thereafter,
26 he **or she** shall have his **or her** name placed on the ballot as a candidate.

27 4. If six or more persons from ~~[the second class]~~ **a county described under**
28 **subdivision (2) of subsection 1 of section 67.782** file as candidates, a primary election shall
29 be held in August, and the four candidates who receive the most votes shall be candidates at
30 the general election. If two or more candidates receive an equal number of votes, and if that
31 number of votes would otherwise qualify each tied candidate for a position on the general
32 election ballot, all such tied candidates shall be included on the general election ballot. The
33 two candidates from the ~~[second class]~~ county receiving the most votes in the general election
34 shall be declared the winners.

35 5. If four or more persons from ~~[the third class]~~ **a county described under**
36 **subdivision (1) of subsection 1 of section 67.782** file as candidates, a primary election shall
37 be held in August, and the two candidates who receive the most votes shall be candidates at
38 the general election. If two or more candidates receive an equal number of votes, and if that
39 number of votes would otherwise qualify each tied candidate for a position on the general
40 election ballot, all such tied candidates shall be included on the general election ballot. The
41 candidate from the ~~[second class]~~ county receiving the most votes in the general election shall
42 be declared the winner.

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